

Unofficial translation

**EXCISE TARIFF ACT,
B.E. 2527 (1984)**

BHUMIBOL ADULYADEJ, REX.
Given on the 10th Day of September B.E. 2527;
Being the 39th Year of the Present Reign.

His Majesty King Bhumibol Adulyadej is graciously pleased to proclaim that:

Whereas it is expedient to have a law on excise tariff;

Be it, therefore, enacted by the King, by and with the advice and consent of the National Assembly, as follows:

Section 1. This Act is called the “Excise Tariff Act, B.E. 2527”.

Section 2. This Act shall come into force after the expiration of sixty days as from the date of its publication in the Government Gazette.¹

Section 3. Excise under the law on excise shall be collected in accordance with the excise tariff as prescribed in the schedule hereto attached.

Section 4. Any goods which *ad valorem* and specific excise tariffs are both prescribed shall be burdened to the excise tariff that produces the highest value.

Section 5. The Director-General of the Excise Department shall have the power to clarify the schedule hereto attached and such clarification shall be published in the Government Gazette.

The clarification under paragraph one shall have no retrospective effect.

The clarification shall be in accordance with the rules as published by the Minister in the Government Gazette.

Section 6. The Minister of Finance shall have charge and control of the execution of this Act.

Countersigned by:

General P. Tinsulananda
Prime Minister

¹Published in the Government Gazette Vol. 100, Part 127, Special Issue, dated 20th September B.E. 2527 (1984).

Excise Tariff²

Category	Particulars	Excise Tariff		
		Ad valorem rate (per cent)	Specific Rate	
			Unit count	Baht per unit
	Part I <u>Oil and Oil Products</u>			
	<u>Descriptions</u> “Oil and Oil Products” means such products derived from petroleum as gasoline, kerosene, aviation turbine fuel oil, diesel oil, heavy fuel oil, furnace oil and other oil similar to those mentioned, lubricants, petroleum bitumen (asphalt), petroleum coke, any petroleum gas, condensate, natural gas, any solvent, by products and residuals derived from petroleum, including other oil or products derived from petroleum refining or analysis as notified by the Minister in the Government Gazette.			
01.01	Gasoline and similar oil.	42	Litre; any fraction of litre is deemed as one litre	5.00
01.02	Naphtha, reformat, pyrolysis gasoline and similar liquid.	42	Litre; any fraction of litre is deemed as one litre	5.00
01.03	Kerosene and oil used for lighting.	34	Litre; any fraction of litre is deemed as one litre	4.00
01.04	Aviation turbine fuel oil.	34	Litre; any fraction of litre is deemed as one litre	4.00
01.05	Diesel oil and similar oil.	34	Litre; any fraction of litre is deemed as one litre	4.00
01.06	Natural gas liquids (NGLs) and similar liquefied gas.	42	Litre; any fraction of litre is deemed as one litre	5.00
01.07	Liquefied petroleum gas (LPG), liquefied propane gas and similar gas.	34	Kilogram; any fraction of kilogram is deemed as one kilogram	9.00
01.08	Liquefied methane gas, liquefied ethane gas, liquefied butane gas, butane isomer in liquid condition and similar gas or liquid.	34	Kilogram; any fraction of kilogram is deemed as one kilogram	13.00

²As last amended by the Emergency Decree Amending the Excise Tariff Act, B.E. 2527 (No. 4), B.E. 2546 (2003).

Category	Particulars	Excise Tariff		
		Ad valorem rate (per cent)	Specific Rate	
			Unit count	Baht per unit
01.09	Liquefied ethylene, liquefied propylene, liquefied butylenes, butylenes isomer in liquid condition, liquefied butadiene and similar liquid.	34	Kilogram; any fraction of kilogram is deemed as one kilogram	9.00
01.10	Methane gas, ethane gas, propane gas, butane gas, butane isomer in gas condition and similar gas.	34	Kilogram; any fraction of kilogram is deemed as one kilogram	13.00
01.11	Ethylene, propylene, butylenes, butylenes isomer, butadiene in gas condition and similar gas.	34	Kilogram; any fraction of kilogram is deemed as one kilogram	9.00
01.90	Others particulars as notified by the Minister in the Government Gazette.	42	-	-
Part II				
<u>Beverage</u>				
<u>Descriptions</u>				
<p>“Beverage” means nonalcoholic soft drink, whether carbonated or noncarbonated, normally used for drinking without any additive and packed in sealed container; e.g. mineral water, sweet drink, fruit juice, vegetable juice and soda water etc. including beverage made or packed in, or obtained from, dispensing machine without regard to its selling method despite it is not packed in sealed container, but not including:</p> <p>(1) natural water or mineral; (2) distilled or filtered drinking water without additive; (3) noncarbonated beverage with no chemically preservative substance produced particularly for retail of the producer; (4) flavourless milk and other milk with or without additive which are in accordance with food standard under the law on food; (5) beverage as notified by the Minister in the Government Gazette.</p>				
02.01	Artificial mineral water, soda water and carbonated soft drink without sugar or other sweetening substances and without flavour which is:			
	(1) packed in container of not exceeding 440 cc.;	25	Container	0.77
	(2) packed in container exceeding 440 cc.;	25	Volume of 440 cc.; any fraction of 440 cc. is deemed as 440 cc.	0.77
	(3) made or packed in, or obtained from, dispensing machine.	25	Volume of 440 cc.; any fraction of 440 cc. is deemed as 440 cc.	0.77

Category	Particulars	Excise Tariff		
		Ad valorem rate (per cent)	Specific Rate	
			Unit count	Baht per unit
02.02	Mineral water and carbonated soft drink added with sugar or other sweetening substances or flavour and other nonalcoholic beverage, but not including fruit juice or vegetable juice under category 02.03 which is: (1) packed in container of not exceeding 440 cc.;	20	Container	0.45
	(2) packed in container exceeding 440 cc.;	20	Volume of 440 cc.; any fraction of 440 cc. is deemed as 440 cc.	0.45
	(3) made or packed in, or obtained from, dispensing machine.	20	Volume of 440 cc.; any fraction of 440 cc. is deemed as 440 cc.	0.45
02.03	Fruit juice (including grape must) and unfermented and nonalcoholic vegetable juice with or without sugar or other sweetening substances which is: (1) packed in container of not exceeding 440 cc.;	20	Container	0.45
	(2) packed in container exceeding 440 cc.;	20	Volume of 440 cc.; any fraction of 440 cc. is deemed as 440 cc.	0.45
	(3) made or packed in, or obtained from, dispensing machine.	20	Volume of 440 cc.; any fraction of 440 cc. is deemed as 440 cc.	0.45
02.90	Others particulars as notified by the Minister in the Government Gazette.	20	-	-
	Part III <u>Electrical Appliance</u>			
	<u>Descriptions</u>			
	“Electrical Appliance” means any product which is powered by electricity including device applied with or related to electricity.			
03.01	Air conditioner having fan driven by motor and thermostat, without regard to its moisture control part, which is: (1) having cooling capacity of not exceeding 72,000 BTU/hour;	30	-	-
	(2) Others particulars as notified by the Minister in the Government Gazette.	30	-	-
03.02	Lamp and chandelier for ceiling or wall, but not including lamp for outdoor public place or and public road.	15	-	-
03.90	Others particulars as notified by the Minister in the Government Gazette.	30	-	-

Category	Particulars	Excise Tariff		
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	Part IV <u>Glass and Glassware</u>			
	<u>Descriptions</u> “Glass and glassware” means any thing and device made of glass.			
04.01	Lead crystal and other crystal.	30	-	-
04.90	Others particulars as notified by the Minister in the Government Gazette.	30	-	-
	Part V <u>Motor Vehicle</u>			
	<u>Descriptions</u> “Motor Vehicle” means a vehicle with more than three wheels propelled by engine, electricity or other energy, but not including vehicle run on rail, motorcycle with a wheel of side-car and other cars as notified by the Minister in the Government Gazette. “Passenger Car” means a sedan or motor vehicle designed for seated passengers, including a motor vehicle with similar nature, e.g. motor vehicle with permanent built-in roof and at the side or the back of the driver’s seat fix with the door or windscreen and another seat, irrespective of the number of seats. “Bus” means a van or motor vehicle designed for mass transit, including a motor vehicle with similar nature. “Pick-up Truck” means a motor vehicle with seats in the cab and its body for carrying freights oo goods is opened.			
05.01	Passenger car.	50	-	-
05.02	Bus with less than ten seats.	50	-	-
05.90	Others particulars as notified by the Minister in the Government Gazette.	50	-	-
	Part VI <u>Vessel</u>			
	<u>Descriptions</u> “Vessel” means all types of marine craft.			
06.01	A yacht and other entertainment marine crafts.	50	-	-

Category	Particulars	Excise Tariff		
		Ad valorem rate (per cent)	Specific Rate	
			Unit count	Baht per unit
06.90	Others particulars as notified by the Minister in the Government Gazette. Part VII <u>Perfumery and Cosmetic</u> <u>Descriptions</u> “Perfumery” means perfume, essential oil, sweet oil and other scent products, but not including: (1) essential oil particularly used in the production of goods; and (2) other particulars as notified by the Minister in the Government Gazette. “Cosmetic” means any preparation that it is able to be applied to human skin or any part of human body for cleansing, protecting or beautifying or that its shape is able to be deformed through rubbing, applying, spraying, sprinkling etc., but not including: (1) pharmaceutical products; and (2) other particulars as notified by the Minister in the Government Gazette.	50	-	-
07.01	Perfume, essential oil and sweet oil.	20	-	-
07.90	Other particulars as notified by the Minister in the Government Gazette. Part VIII <u>Other Goods</u>	20	-	-
08.90	Other goods apart from those specified in Part I to Part VII as prescribed by the Royal Decree. Part IX <u>Entertainment or Amusement Business</u> <u>Descriptions</u> “Entertainment or Amusement Business” means the business that provides entertainment or amusement service in specific place for commercial purpose such as theatre, cinema, nightclub, cabaret, discotheque etc.	30	-	-
09.01	Nightclub and discotheque.	20	-	-
09.02	Place for bathing or steaming and massage.	20	-	-
09.90	Other particulars as notified by the Minister in the Government Gazette.	20	-	-

Category	Particulars	Excise Tariff		
		Ad valorem rate (per cent)	Specific Rate	
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	Part X <u>Gaming</u>			
	<u>Descriptions</u> “Gaming” means the business that provides any playing for stakes in the hope winning money, prize or other benefits, e.g. horse racing ground, lottery etc.			
10.01	Horse racing ground.	20	-	-
10.02	Lottery.	20	-	-
10.90	Other particulars as notified by the Minister in the Government Gazette.	20	-	-
	Part XI <u>Environmental Impact Business</u>			
	<u>Descriptions</u> “Environmental Impact Business” means the business that affects the existing environmental conditions such as golf course etc.			
11.01	Golf course.	20	-	-
11.90	Other particulars as notified by the Minister in the Government Gazette.	20	-	-
	Part XII <u>Business under Permission or Concession from the State</u>			
	<u>Descriptions</u> “Business under Permission or Concession from the State” means the business that provides service to the public under permission or concession from the State.			
12.01	Telecommunication.	50	-	-
12.90	Other particulars as notified by the Minister in the Government Gazette.	50	-	-
	Part XIII <u>Other Services</u>			
13.90	Other services apart from those specified in Part IX to Part XII as prescribed by the Royal Decree.	50	-	-